IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SIXTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

**THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY**

**and**
**THE HON'BLE MR JUSTICE C.V.RAMULU**

**WRIT PETITION NO : 22435 of 1996**

Between:

Madras Industrial & Chemical Agencies, Rep. by its General

Manager, E. Sitaram Reddy, Bhavanarayana Street,

Vijayawada.

**..... PETITIONER**

AND

1 The Asst. Commercial Officer,
Alcot Gardens, Rajamundry.
2 The Deputy Commissioner (CT),
Kakinada.
3 The Commercial Tax Officer,
Alcot Gardens, Rajamundry.

**.....RESPONDENTS**

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue a writ of Mandamus or any other appropriate Writ or order or direction declaring the notice dated 12.6-96 seizing the goods i.e., 20 drums of whitener valued at Rs.64,532/- and the notice dated 1.8.96 directing the petitioner to pay the tax and penalty of five times the tax as illegal, arbitrary, without jurisdiction and against the principles of natural justice and consequently direct the Respondents to release seized goods i.e., 20 drums of whitener seized by the 3rd Respondent on 12.6.96 to the petitioner and pass such other order or orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.

**Counsel for the Petitioner: Mr. S.Dwarakanath.**

**Counsel for the Respondent: Mr.K.Raji Reddy(SPL.SC FOR CT).**

**The Court made the following:**

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**THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY**

**AND**

**THE HON'BLE MR. JUSTICE C.V. RAMULU**

**WRIT PETITION NO. 22435 OF 1996**

**ORDER:** (per Sri B. Sudershan Reddy, J)

It is stated by the learned counsel for the petitioner that on payment of tax, seized goods were released in favour of the petitioner. In the circumstances, no further orders as such are required to be passed in this writ petition.

The Writ Petition shall accordingly stand dismissed without any order as to costs.

(B. Sudershan Reddy, J)

26-04-2005

(C.V. Ramulu, J)

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To

1 The Asst. Commercial Officer,
Alcot Gardens, Rajamundry.
2 The Deputy Commissioner (CT),
Kakinada.
3 The Commercial Tax Officer,
Alcot Gardens, Rajamundry.

4 Two CD Copies.